

Exhibit B

Haughey Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
JOANN INC., <i>et al.</i> , ¹)	
)	Case No. 25-10068 (CTG)
)	
Debtors.)	(Jointly Administered)
)	

**DECLARATION OF NICHOLAS HAUGHEY IN SUPPORT OF DEBTORS’
FIRST OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(Reduced and Reclassified Claims, No Liability Claims, Reclassified Claims)**

I, Nicholas Haughey, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Senior Director at Alvarez & Marsal, North America, LLC (“A&M”), a global business advisory firm engaged by the Debtors. I have more than fifteen years of experience advising on corporate finance and restructuring transactions, including many years of providing financial/turnaround services in chapter 11 cases.

2. I submit this declaration (the “Declaration”) in support of the *Debtors’ First Omnibus Objection to Certain Claims (Substantive)* (the “Objection”), filed contemporaneously herewith.² I am over the age of 18 competent to testify and authorized to submit the Declaration on behalf of the Debtors.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors’ mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

3. Every matter set forth herein is based on (a) my personal knowledge, (b) my review, or the review of work performed by other employees of the Debtors and A&M whom I oversee in a managerial capacity, of relevant documents, and/or (c) my understanding based on information obtained from the Debtors' books and records.

4. I have read and reviewed the Objection, including the information set forth on **Exhibit 1**, **Exhibit 2** and **Exhibit 3** to the Proposed Order, and I am familiar with the information contained in those documents.

5. To the best of my knowledge, information and belief, the information that is contained in the Objection is true and correct.

6. I, and/or one or more individuals working for the Debtors, have reviewed the Debtors' books and records and proofs of claim listed on **Exhibit 1**, **Exhibit 2** and **Exhibit 3** to the Proposed Order, together with any supporting documentation attached thereto, made reasonable efforts to research the Reduced and Reclassified Claims, No Liability Claims and Reclassified Claims in the Debtors' books and records and have determined each claim should be reduced and reclassified, disallowed and expunged, or reclassified for the reasons and in the manner set forth in the Objection and on **Exhibit 1**, **Exhibit 2** and **Exhibit 3** to the Proposed Order.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

May 30, 2025

/s/ Nicholas Haughey

Name: Nicholas Haughey

Title: Senior Director

Alvarez & Marsal, North America, LLC